

IDAPA 35 - IDAHO STATE TAX COMMISSION

35.01.02 - SALES TAX ADMINISTRATIVE RULES

DOCKET NO. 35-0102-1001

NOTICE OF INTENT TO PROMULGATE RULES - NEGOTIATED RULEMAKING

AUTHORITY: In compliance with Sections 67-5220(1) and 67-5220(2), Idaho Code, notice is hereby given that this agency intends to promulgate rules and desires public comment prior to initiating formal rulemaking procedures. This negotiated rulemaking action is authorized pursuant to Sections 63-105, 63-3039, and 63-3624, Idaho Code.

MEETING SCHEDULE: A public meeting on the negotiated rulemaking will be held as follows:

THURSDAY, FEBRUARY 18, 2010 - 9:00 a.m.

**IDAHO STATE TAX COMMISSION
800 Park Blvd. Plaza IV, Boise, ID 83712
1st Floor, Conference Room 5**

METHOD OF PARTICIPATION: Persons wishing to participate in the informal negotiated rulemaking must do the following:

Participants may provide oral presentations and/or submit written comments that identify the participant's specific problems with the rule and recommended solutions.

Participants wishing to attend the meeting should contact Shelley Sheridan (208) 334-7544.

DESCRIPTIVE SUMMARY: The following is a statement in nontechnical language of the substance and purpose of the intended negotiated rulemaking and the principle issues involved:

Sales Tax Rule 013 states that sales tax does not apply to the use of natural materials secured on site and used without significant change. The Commission is considering changing the rule to allow certain natural rock (including crushed rock) to be used without incurring a sales tax liability.

ASSISTANCE ON TECHNICAL QUESTIONS, SUBMISSION OF WRITTEN COMMENTS, OBTAINING COPIES: For assistance on technical questions concerning this negotiated rulemaking contact Jim Husted (208) 334-7544.

Anyone may submit written comments regarding this negotiated rulemaking. All written comments must be directed to the undersigned and must be delivered on or before the date of the hearing. Submission of suggested draft language is encouraged.

DATED this 28th day of December, 2009.

Jim Husted
Tax Policy Specialist
Idaho State Tax Commission
800 Park Bl., Plaza IV
P.O. Box 36, Boise, ID 83722-0410
(208) 334-7544